

Internal Revenue Service
Federal Employee/Retiree Delinquency Initiative (FERDI)
Civilian / Military /Retiree Summary Report
Sept. 30, 2011

Category	Population ¹			FERDI Taxpayer Count ² (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)		
	2011	2010	% Change	2011	2010	% Change	2011	2010	% Change
CIVILIAN EMPLOYEES	2,976,279	2,952,005	0.8%	107,658	98,291	9.53%	\$ 1,012,998,984	\$ 1,034,384,138	-2.07%
CIVILIAN - RETIRED	1,893,748	1,883,846	0.5%	47,647	37,258	27.88%	\$ 532,945,468	\$ 469,896,027	13.42%
MILITARY - ACTIVE DUTY	1,468,364	1,473,343	-0.3%	29,638	29,482	0.53%	\$ 109,790,245	\$ 111,027,905	-1.11%
MILITARY RESERVE/ GUARD	1,315,445	1,319,695	-0.3%	32,290	31,299	3.17%	\$ 219,982,038	\$ 228,836,638	-3.87%
MILITARY - RETIRED	2,177,337	2,167,934	0.4%	94,333	83,051	13.58%	\$ 1,643,693,782	\$ 1,576,023,976	4.29%
TOTAL:	9,831,173	9,796,823	0.4%	311,566	279,381	11.52%	\$ 3,519,410,517	\$ 3,420,168,684	2.90%

Notes:

¹Population Data Sources:

Civilian: OPM Employment and Trends, Table 9 - Federal Civilian Employment and Payroll by Branch, Selected Agency, Mar. 2011 and DMDC Non-Appropriated Funds (NAF) Organization Report, Sept. 2011

Reserve/Guard: DoD DMDC Guard & Reserves Summary Strength Report, Sept. 2011

Retired Military: DoD DMDC, Sept. 2011

Civil Service Retirement: OPM Ret & Ins Svc, Budget & Admin Svcs Div, 10/1/11

²For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. **Accounts in currently not collectible, combat zone, offer in compromise, or bankruptcy/litigation status are included. Employees in installment agreements are excluded.**

³Number of delinquent employees / total workforce.

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Delinquency Rate³	
2011	2010
3.62%	3.33%
2.52%	1.98%
2.02%	2.00%
2.45%	2.37%
4.33%	3.83%
3.17%	2.85%

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Dept/Agency/Category ¹	Taxpayer Count ²	Balance Owed	Workforce ³
Executive Departments			
Department of Agriculture	2,711	\$ 22,614,256	105,126
Department of the Air Force	7,467	\$ 56,535,251	202,268
Department of the Army	13,556	\$ 106,348,297	312,882
Department of Commerce	1,641	\$ 18,814,557	47,626
Department of Defense	5,743	\$ 48,919,845	148,582
Department of Education	201	\$ 2,435,862	4,620
Department of Energy	370	\$ 4,183,769	16,381
Department of Health and Human Services	3,454	\$ 44,629,276	85,642
Department of Homeland Security	5,844	\$ 44,126,734	198,242
Department of Housing and Urban Development	431	\$ 5,939,176	9,758
Department of the Interior	2,066	\$ 18,482,476	77,225
Department of Justice	2,552	\$ 20,231,078	116,273
Department of Labor	538	\$ 7,422,453	16,298
Department of the Navy	8,782	\$ 72,832,642	243,612
Department of State	411	\$ 4,243,216	12,595
Department of Transportation	1,531	\$ 18,146,515	57,721
Department of the Treasury	1,289	\$ 9,312,010	119,020
Department of Veterans Affairs	13,594	\$ 142,938,363	316,480
Large Independent Agencies (1,000 or more employees)			
Broadcasting Board of Governors	64	\$ 999,650	1,744
Court Services and Offender Supervision Agency	76	\$ 422,734	1,243
Environmental Protection Agency	497	\$ 6,171,958	18,777
Executive Office of the President	40	\$ 333,485	1,902
Federal Communications Commission	64	\$ 903,248	1,784
Federal Deposit Insurance Corporation	229	\$ 3,112,010	8,358
Federal Reserve System - Board of Governors	104	\$ 1,499,850	1,873
Federal Trade Commission	32	\$ 185,480	1,135
General Services Administration	474	\$ 5,472,903	12,739
Government Accountability Office	72	\$ 911,307	3,191
Government Printing Office	167	\$ 2,326,609	2,195
National Aeronautics and Space Administration	377	\$ 4,038,178	18,632
National Archives and Records Administration	114	\$ 356,956	3,521
National Credit Union Administration	12	\$ 20,957	1,175
National Labor Relations Board	47	\$ 548,470	1,733
National Science Foundation	70	\$ 581,918	1,464
Office of Personnel Management	171	\$ 1,743,754	6,272
Securities and Exchange Commission	109	\$ 898,025	3,846
Small Business Administration	237	\$ 3,724,408	4,665
Smithsonian Institution	328	\$ 3,020,376	4,952
Social Security Administration	2,453	\$ 22,077,649	67,136
Tennessee Valley Authority	327	\$ 5,045,188	12,735
U.S. Agency for International Development	174	\$ 1,653,897	3,894
U.S. Equal Employment Opportunity Commission	112	\$ 1,861,733	2,479
U.S. Nuclear Regulatory Commission	80	\$ 732,366	4,111
U.S. Postal Service	22,404	\$ 215,188,284	623,378

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Medium Independent Agencies (100-999 employees)			
Armed Forces Retirement Home	16	\$ 96,233	278
Commodity Futures Trading Commission	15	\$ 78,486	665
Consumer Product Safety Commission	20	\$ 194,164	548
Corporation for National and Community Service	17	\$ 336,123	608
Defense Nuclear Facilities SafetyBoard	x	x	111
Export-Import Bank of the United States	11	\$ 240,761	401
Farm Credit Administration	6	\$ 25,172	291
Federal Election Commission	15	\$ 90,056	349
Federal Housing Finance Agency	11	\$ 211,700	618
Federal Labor Relations Authority	7	\$ 11,523	140
Federal Maritime Commission	x	x	127
Federal Mediation and Conciliation Service	7	\$ 51,076	244
Int'l Boundary and Water Comm: U.S. and Mexico	13	\$ 33,698	267
Merit Systems Protection Board	8	\$ 48,362	216
Millennium Challenge Corporation	11	\$ 13,020	287
National Endowment for the Arts	7	\$ 35,445	180
National Endowment for the Humanities	5	\$ 73,521	190
National Transportation Safety Board	12	\$ 94,333	418
Overseas Private Investment Corporation	8	\$ 84,031	222
Peace Corps	19	\$ 111,492	896
Pension Benefit Guaranty Corporation	36	\$ 434,787	978
Presidio Trust	8	\$ 114,210	325
Railroad Retirement Board	26	\$ 295,460	964
Selective Service System	9	\$ 79,482	174
U.S. Holocaust Memorial Museum	7	\$ 37,567	188
U.S. International Trade Commission	11	\$ 117,455	391
U.S. Office of Special Counsel	4	\$ 28,492	110
U.S. Tax Court	5	\$ 51,516	198
Small Independent Agencies (between 25 and 100 employees)			
Advisory Council on Historic Preservation	3	\$ 1,336	55
American Battle Monuments Commission	x	x	32
Committee for Purchase from People Who Are Blind or Severely Disabled	x	x	31
Federal Mine Safety and Health Review Commission	x	x	72
Federal Retirement Thrift Investment Board	4	\$ 49,776	99
Institute of Museum and Library Services	x	x	90
Inter-American Foundation	3	\$ 2,021	43
Medicaid and CHIP Payment Action Commission	x	x	34
Medicare Payment Advisory Commission	3	\$ 685	52
Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	5	\$ 2,943	55
National Capital Planning Commission	x	x	43
National Council on Disability	x	x	26
National Mediation Board	x	x	50
Occupational Safety and Health Review Commission	x	x	57
Office of Navajo and Hopi Indian Relocation	x	x	41
Recovery Act Accountability and Transparency Board	x	x	40
United States Access Board (Architectural and Transportation Barriers Compliance Board)	x	x	43
U.S. African Development Foundation	x	x	31
U.S. Chemical Safety and Hazard Investigation Board	x	x	41

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U.S. Commission on Civil Rights	4	\$ 12,120	44
U.S. Election Assistance Commission	x	x	46
U.S. Office of Government Ethics	4	\$ 4,272	75
Valles Caldera Trust	x	x	57
Other ⁵	4,689	\$ 53,731,527	/ / / / / / / / / /
Legislative and Judicial			
U.S. House of Representatives	454	\$ 8,881,934	12,247
U.S. Senate	234	\$ 1,936,249	7,030
Administrative Office of the U.S. Courts	894	\$ 12,702,984	33,765
Total Civilians:⁶	107,658	\$ 1,012,998,984	2,976,279
Military			
Active Duty Military	29,638	\$ 109,790,245	1,468,364
Military Reserve/Guard	32,290	\$ 219,982,038	1,315,445
Retirees			
Civilian Retired	47,647	\$ 532,945,468	1,893,748
Military Retired	94,333	\$ 1,643,693,782	2,177,337
Grand Total:	311,566	\$ 3,519,410,517	9,831,173

Notes:

¹Agencies with 25 or less employees not shown on this report.

²Includes all balance due and potential nonfiler accounts, excluding accounts in installment agreement status

³Workforce data sources are the U.S. Office of Personnel Management (OPM) and Department of Defense, Defense Manpower Data Center.

⁴The *Delinquency Rate* is calculated by dividing the number of delinquent taxpayers by *Workforce*. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement status. For small agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

⁵Includes employees of federal agencies that do not submit workforce information to the OPM Central Personnel Data File. Generally includes employees of the legislative branch and security agencies. Data is obtained through an annual match of internal W-2 records, where available.

⁶The total civilian workforce and balance owed exceed the sum of the agencies shown because agencies with 25 or less employees, or no delinquent employees, are included.

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Delinquency Rate⁴
2.58%
3.69%
4.33%
3.45%
3.87%
4.35%
2.26%
4.03%
2.95%
4.42%
2.68%
2.19%
3.30%
3.60%
3.26%
2.65%
1.08%
4.30%
3.67%
6.11%
2.65%
2.10%
3.59%
2.74%
5.55%
2.82%
3.72%
2.26%
7.61%
2.02%
3.24%
1.02%
2.71%
4.78%
2.73%
2.83%
5.08%
6.62%
3.65%
2.57%
4.47%
4.52%
1.95%
3.59%

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Delinquency
Rate⁴
5.76%
2.26%
3.65%
2.80%
x
2.74%
2.06%
4.30%
1.78%
5.00%
x
2.87%
4.87%
3.70%
3.83%
3.89%
2.63%
2.87%
3.60%
2.12%
3.68%
2.46%
2.70%
5.17%
3.72%
2.81%
3.64%
2.53%
5.45%
x
x
x
4.04%
x
6.98%
x
5.77%
9.09%
x
x
x
x
x
x
x
x
x
x

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Delinquency
Rate⁴
9.09%
x
5.33%
x
/
3.71%
3.33%
2.65%
3.62%
/
2.02%
2.45%
/
2.52%
4.33%
3.17%